Per Curiam Decisions.

No. 566. HARRISON, COLLECTOR OF INTERNAL REVENUE, *v.* BOHNEN, EXECUTOR, ET AL. Certiorari, 345 U. S. 903, to the United States Court of Appeals for the Seventh Circuit. Argued April 29, 1953. Decided May 4, 1953. *Per Curiam:* The judgment is affirmed by an equally divided Court. MR. JUSTICE JACKSON took no part in the consideration or decision of this case. *Lee A. Jackson* argued the cause for petitioner. With him on the brief were *Acting Solicitor General Stern, Assistant*

Attorney General Holland, Ellis N. Slack and *Hilbert P. Zarky*. *George S. Stansell* argued the cause and filed a brief for respondents. Reported below: 199 F. 2d 492.